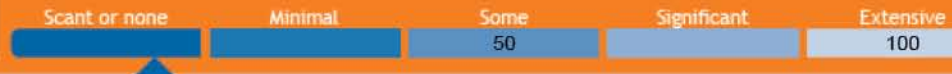


Open  
Budget  
Index 2010

Cambodia



## Background

The Open Budget Initiative (OBI) is a global research and advocacy program to promote public access to budget information and the adoption of budget systems that provide higher levels of accountability. The International Budget Partnership (IBP), based in Washington, launched the Initiative with the **Open Budget Survey (OBS)** to assess the availability, in each country, of eight key budget documents as well as the comprehensiveness of the data contained in these documents. Further, the Survey also examines the extent of effective oversight provided by legislatures and auditors, and evaluates whether governments give the public access to budget information and opportunity available to the public to participate in national budget decision-making processes. It is increasingly believed that public access to budget information transparency and public participation in the budget process are the cornerstones of effective and accountable government. Without access to information, legislators, auditors, civil society organizations, media, and the broader public cannot participate effectively in decision making, nor can they hold the executive to account for the use of public resources.

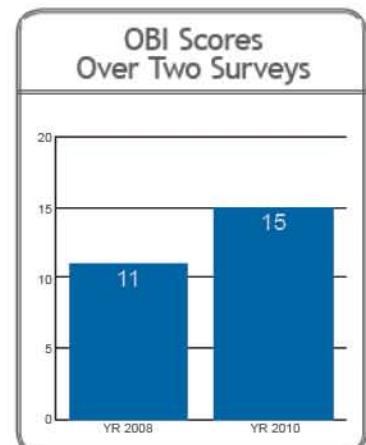
The first Open Budget Survey was conducted in 2005 and released in 2006 and the second was conducted in 2007 and released in 2008. The survey will be conducted biennially to review progress made by countries from time to time and is the only independent, comparative, regular measure of budget transparency and accountability around the world. In 2009, the IBP worked with civil society partners in 94 countries to collect the data for its third round of the Survey. As in previous rounds, the Open Budget Index (OBI) 2010 evaluates the quantity and type of information that governments in the 94 countries make available to the public in the eight key budget documents that should be issued during each budget year as per international best practices for budget transparency. The results of the 2010 Open Budget Survey reflect research conducted by independent civil society researchers between June and September 2009. This is the second time Cambodia<sup>1</sup> has participated in this survey and the third round of a global OBS. Please note, this brief provides analysis of the Country Summary Findings for Cambodia and the Complete Report on Open Budget Survey 2010, produced by IBP.

## Key Findings for Cambodia in 2010

- **Cambodia scored 15 out of 100 in the OBI 2010 results. This is about one-third of the total average score (42) achieved across all 94 countries surveyed. Vietnam's score of 14 is the only country who scored lower than Cambodia in the South-East Asia region. Thailand, by contrast, meets the survey average with a score of 42.**
- **For Cambodia, this score indicates that the government provides the public with scant information on the central government's budget and financial activities as assessed by the Survey. This makes it difficult for citizens to hold the government accountable for its management of public monies.**
- **However, Cambodia's score has increased from 11 to 15 from 2008 to 2010 due mainly to the government now publishing the Royal Government Circular on Guidelines for Preparation of the Draft Budget Law (Pre-Budget Statement) in a timely manner.**

Cambodia has made improvement in the OBI scores and budget transparency as a result compared to the first round in 2008. Cambodia's score on the Open Budget Index (OBI) shows the Royal Government of Cambodia provides the public with scant information on the central government's budget and financial activities during the course of the budget year. This makes it difficult for citizens to hold their government accountable for its management of public monies, including the collection of revenues and use of public funds in an efficient and effective way and in influencing policy to improve the services they receive and therefore the quality of their lives.

Cambodia produces four of the seven key documents and publishes these in the public domain. These include pre-budget statement, enacted budget, in-year report and year-end report. These documents are available on the website with other



<sup>1</sup> The NGO Forum participated in this global survey to assess progress made over time by the Royal Government of Cambodia on budget transparency especially the survey has direct links to the transparency section in the Public Financial Management Reform Programme (PFMRP) which lists a number of documents to be published for the public in 2010. For details about the reform programme, please see website of PFM Secretariat: [www.pfm.gov.kh](http://www.pfm.gov.kh)

budget management documents available upon request from the Ministry of Economy and Finance ([www.mef.gov.kh](http://www.mef.gov.kh)) and in the Government's Official Gazette. The other three budget documents that are not available to the public include: executive budget proposal, audit report and mid-year review. Cambodia like other countries in South-East Asia does not produce a citizen's budget. Importantly, although an audit report was published, it was later by international best practice standards (maximum two years after the fiscal year) and subsequently not included within these results.

Cambodia's International Budget Transparency Ranking for 2010 lists it amongst a group of 22 countries who all provide scant information to the public. Cambodia and Kyrgyz Republic received an identical score while 19 countries received a lower score and 73 countries performed better overall, based on the same index. Please see Table 1 below for further details on Cambodia's performance against these criteria.

**Table 1: Adequacy and Availability of Eight Key Budget Documents in 2009**

Document	Level of Information Grade*	Publication Status
<b>Pre-Budget Statement</b> (Royal Government 's Circular on Guidelines for Preparation of Draft Budget Law 2010)	B	Published
<b>Executive's Budget Proposal</b> (Draft Budget Law 2010)	E	Produced, Not Published
<b>Enacted Budget</b> (Budget Law 2009)	B	Published
<b>Citizens Budget</b>	E	Not Produced
<b>In-Year Reports</b> (Table of Government Financial Operation (TOFE) in 2009)	B	Published
<b>Mid-Year Review</b>	E	Produced, Not Published
<b>Year-End Report</b> (TOFE 2009)	D	Published
<b>Audit Report</b>	E	Produced, Not Published

\* Grades for the comprehensiveness of the information provided in each document and its accessibility are calculated from the average scores received on a subset of questions from the Open Budget Survey 2010 related to each document. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

**The Pre-Budget Statement** provides information (previous and current year macroeconomic performance and projection for coming budget or fiscal year) that links government policies and budgets. This statement should be published before the Executive's Budget Proposal and typically sets forth the broad parameters that will define the government's forthcoming budget. Cambodia publishes the **Royal Government Circular on Guidelines for Preparation of the Draft Budget Law** (Pre-Budget Statement) in the **Government Official Gazette**. In the last round of the survey, this document was not publicly available. However, in 2009 it was published in the *Government Official Gazette*<sup>2</sup> and made accessible to the public at a minimal cost.

**The Executive's Budget Proposal** is the government's most important policy instrument. It presents how the government plans to raise revenues through taxes and other sources and spend these monies to support its priorities, thus transforming policy goals into action. In Cambodia, while the legislature provides some space to a limited number of NGOs to conduct analysis on the **draft budget law**, this document is produced for internal use and it is not published by the executive for access to the wider public as per international best practices in public financial management.

**The Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. Thus it is the starting point of any effort to monitor the execution of the budget. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Cambodia publishes Promulgated Budget Law or Annual Finance

<sup>2</sup> The gazette and other budget documents covered in this OBI survey can be found on sale at the Office of General Department of Official Gazette and Computer Service under the Office of the Council of Ministers, website of the Ministry of Economy and Finance or downloaded from the Cambodian budget Website at [www.cambodianbudget.org](http://www.cambodianbudget.org).

Law (Enacted Budget) in the Official Gazette of the Government and the website of the Ministry of Economy and Finance. However, this document does not contain program level details for expenditure.

**A Citizens Budget** is a nontechnical presentation (simplified version) of a government’s budget that is intended to enable the public – including those who are not familiar with public finance – to understand government plans for raising revenues and spending public funds. Like all other South-East Asia countries included in the survey Cambodia does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget’s effects during the budget year. The primary objective of publishing In-Year Reports is to provide a periodic measure of the trends in actual revenues and expenditures, which allows for comparisons with the budget figures and adjustments. Cambodia’s TOFE or Table on State (Monthly) Budget Implementation (In-Year Report) provides somewhat comprehensive information; however, it lacks breakdown by line ministries, more detailed explanation of the differences between actual revenue and expenditure and planning, and regular update or posting on the Ministry of Economy and Finance website.

**The Mid-Year Review** provides an overview of the budget’s effects at the mid-point of a budget year. Information in this report allows a government’s fiscal performance to be assessed against the plan laid out in the original budget. It allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made during the last six months of the year. Cambodia produces but does not publish a Mid-Year Review. Beside article 84 of Law on Public Finance System that requires all financial and accounting reports to be publicly disclosed, there is no other specific provision in the Law that requires the government to publish this. But rather, article 37 of the law requires the Ministry of Economy and Finance to only report both Mid-year and Year-end reports to the National Assembly and Senate.

As observed during the period after the survey, the Royal Government of Cambodia (RGC) especially the Ministry of Economy and Finance has just published Mid-Year Review of 2010 Budget Law Implementation along with Cambodia Macroeconomic Framework 2000-2011 on its website in September 2010. This is the first time this has occurred since the start of its public finance management reforms in 2005. This is reflecting better communication practice by the RGC with the public on its budget transparency and process. If this initiative continues, Cambodia will continue to improve its overall results in the next round of survey.

**The Year-End Report** contains information that contrasts the actual budget execution relative to the Enacted Budget. Year-End Reports can inform the public and policymakers on tax policies and debt requirements, as well as on major expenditure priorities for upcoming budget years. Further, information contained in this report can assist individual ministries and the public in identifying shortcomings in existing policies and programs, which can be used to influence future directions. While Cambodia publishes the TOFE or Table on State Annual Budget Implementation (Year-End Report) on the website of the Ministry of Economy and Finance the document lacks comprehensiveness since it does not include important details such as the breakdown of expenditure by line ministries and other budget line items following the format used in the enacted budget law.

**The Audit Report** is an independent evaluation of the government’s accounts (collection of revenue and expenditure) by the country’s supreme audit institution (SAI). It reports whether the government has raised revenues and spent monies in line with the authorized budget, and whether the government accounts of its revenues and expenses are accurate and can be relied upon to provide a reliable picture of the fiscal situation. The Audit Report also provides information on any problems identified by the auditors in the management of public funds during the budget year. For the first time in its history since its establishment in year 2000 the National Audit Authority (NAA) (known internationally as the Supreme Audit Institutions (SAI)) published the Audit Report on 2006 Public Financial Management (budget implementation) in October 2009. Since this report was released or made available upon request later than two years after the end of that fiscal year it still does not meet minimum international best practice standards and under the Open Budget Survey methodology it has been considered “Produced, but Not Published”. In the future, a more timely release of these Audit Reports would improve the overall transparency of budget processes in Cambodia and increase the subsequent OBI scores.

**Public Participation and Institutions of Accountability**

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which Cambodia’s budget process can be made more open. These include ensuring the existence of a strong legislature and National Audit Authority (NAA) that provide effective budget oversight, as well as providing greater opportunities for public engagement in the budget process.

**Table 2: Assessment on Strength of Oversight Institutions**

Oversight Institution	Strength**
Legislature	Weak
SAI	Weak

\*\* Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey 2010 related to each institution. An average score between 0-33 is graded as weak; 34-66 is moderate; and 67-100 is strong.

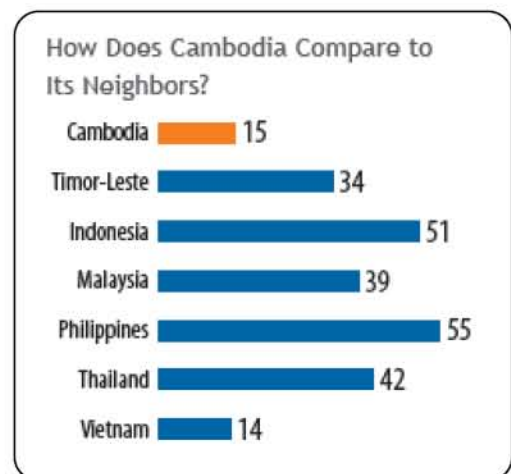
According to the Open Budget Survey, budget oversight provided by Cambodia’s legislature is weak because it does not: (i) have full powers to amend the Executive’s Budget Proposal prior to the start of the year; (ii) have sufficient time, as established by international best practice standards, to discuss and approve the budget; and (iii) hold public hearings at which the public and civil society organizations can testify on priorities in the Executive’s Budget Proposal (i.e. discussion between the Executive and Second Commission of the National Assembly on the Draft Budget Law). In Cambodia, like Indonesia and Malaysia, the budget discussion is almost closed as base on international best practices with no public hearings being held.

The public should be provided with opportunities to engage directly with SAIs in the evaluation phase of the budget process. There are many mechanisms to provide this essential feedback loop, such as “fraud hotlines”. According to the Open Budget Survey, budget oversight provided by Cambodia’s NAA is weak because it does not: (i) have sufficient financial and human resources to meaningfully exercise its mandate; (ii) issue timely Audit Reports on the final expenditures of national ministries/departments; (iii) have proper channels of communication with the public; and (iv) issue reports on the follow-up steps taken by the executive to address audit recommendations. In South-East Asia, Cambodia, Timor-Leste and Vietnam are the three countries in which the SAI has not established such communication or made it operational. As recommended by IBP, the RGC should recognize that opening up their budgets means strengthening the role of oversight institutions, and the role of the public, as well. Even if information is provided by the executive branch, the absence of meaningful checks and balances is a recipe for waste, misplaced priorities, and, sometimes, outright corruption.

### How Does Cambodia Compare to Its Neighbors?

Cambodia’s OBI 2010 score<sup>3</sup> is 15 out of 100, which is about one-third of the average score (42) for the 94 countries surveyed. Cambodia’s score is one of the lowest in the South-East Asia region, ahead of only Vietnam’s score of 14 while both are below regional average OBI Score of 36. Thailand, by contrast, has a score of 42. This makes it virtually almost impossible for Cambodian citizens to hold the government accountable for its management of the public’s money.

There are three countries in ASEAN (Indonesia, Malaysia and the Philippines) that surpassed Cambodia in terms of the number of published documents, while Thailand and Vietnam each published the same number of budget documents. The executive budget proposal is a common document published by all regional neighbors other than Vietnam and ourselves. Thailand and Timor Leste produced accordingly the same number to and less number of documents than Cambodia but were given a higher OBI score. This is because the executive budget proposal captures 58 of 92 questions used in calculating the OBI scores, due to its importance in informing the public of the Executive’s planned revenue collection and expenditures. Cambodia can make a significant improvement by publishing the executive budget proposal and improve its budget transparency ranking by providing this in a timely and comprehensive manner.



**Table 3: Availability of Budget Documents by Countries in Southeast Asia 2010**

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Cambodia	✓	IU	✓	NP	✓	IU	✓	IU
Indonesia	✓	✓	✓	NP	IU	✓	IU	✓
Malaysia	NP	✓	✓	NP	✓	NP	✓	✓
Philippines	IU	✓	✓	NP	✓	IU	✓	✓
Thailand	NP	✓	✓	NP	✓	NP	NP	✓
Timor-Leste	IU	✓	IU	NP	✓	NP	✓	NP
Vietnam	IU	IU	✓	NP	✓	NP	✓	✓

**Note:** IU: document prepared for internal use only. NP: document not prepared. ✓: document made available to the public.

<sup>3</sup> An average score is classified in groups as follows: between 0-20: scant information; 21-40: minimal information; 41-60: some information; 61-80: significant information; and 81-100: extensive information.

**The Open Budget Survey 2010: Key Findings of the Global Survey and Message for Cambodia**

The public in most of the 94 countries assessed have limited access to even basic information about their governments’ revenue and expenditures. As such, they have a limited ability to understand or influence their government’s budget priorities.

The general trend toward open budgets is nonetheless favorable. Budget transparency is improving substantially, especially among countries that provided little information in the past. Some governments — especially those that scored very low in earlier rounds of the OBI —largely achieved these improvements in OBI scores by taking one basic and inexpensive step: they began to make available on their websites the budget documents that they had been producing but in the past had only made these available to internal government audiences or donors. ***In many cases, these governments began to publish their Executive’s Budget Proposal, arguably the most important domestic policy document produced by any government.*** For example, the Liberian and Yemeni governments published their budget proposals for the first time in 2009. These examples provide hope that the 22 governments included in the 2010 Survey can publish their Executive Budget Proposals to quickly improve their budget transparency levels.

Table 4 shows that the Enacted Budget is the most commonly published document: only 13 percent of the countries surveyed failed to issue this document. ***About one in every four countries fails to make public the Executive’s Budget Proposal, In-Year Reports, or Year-End Report.***

The Survey finds that public budget engagement and oversight by the audit institutions and the legislature at the global level is typically weak and is strongly correlated to the lack of budget information made available to these institutions and the public. Legislatures in a number of countries often do not have adequate powers to amend the budget developed by the executive and are not provided sufficient time to comprehensively assess the Executive’s Budget Proposal before approving this into law. In only 27 countries do legislatures have unlimited powers to amend the budget presented to them. In 22 countries, legislators are provided with the Executive’s Budget Proposal less than six weeks before the start of the budget year. In the implementation of the budget in 52 countries, the legislature does not have the power to prevent the executive from moving funds between administrative units, essentially ignoring legislative intentions. Furthermore, legislatures in only 26 countries provide the public with formal opportunities to provide testimony during budget discussions. More disturbing is that in 35 countries, all discussions about the budget between the legislatures and the executive, including hearings, are entirely closed to the public (including the media), and no public record of such meetings is subsequently provided.

**Table 4: Percentage of Countries that fail to publish, by key document**

Document	Percentage of Countries that Fail to Publish
Pre-Budget Statement	65%
Executive’s Budget Proposal	23%
Citizens Budget	83%
Enacted Budget	13%
In-Year Reports	25%
Mid-Year Review	70%
Year-End Report	22%
Audit Report	35%

The Survey also finds that supreme audit institutions (SAIs) generally have some of the independence required for them to play a useful role in the budget process. Still, many lack the full independence from the executive that is desirable, and half report that they do not have sufficient resources to effectively undertake their audit mandates. The 2010 Survey also reveals that the overall strength of SAIs is relatively weak. Among all 94 countries in the 2010 Survey, the average score for questions assessing the strength of SAIs was just 49 of 100, up slightly from 2008. In order to conduct effective oversight of budgets, legislatures and SAIs require legal - preferably constitutional - authorities to specifying their functions and the nature of their relationships to the executive. The auditors typically score much lower on OBI questions assessing the comprehensiveness of their published Audit Reports than they do on those assessing their independence. This suggests that, even given their institutional limitations, the auditors could publish more information in their audit reports. Importantly, ***Legislatures and SAIs can be most effective when they have a combination of legal powers, research capacity, and comprehensive information on public finances.***

**The Most Closed and the Most Open: Developing Countries can also improve its budget transparency with minimal cost**

According to the OBI 2010, the worst offenders, the countries that make scant, if any, information available to the public include: Saudi Arabia, Algeria, Chad, Iraq, Equatorial Guinea, Fiji and São Tomé e Príncipe. And the most transparent countries, making abundant data available to the public throughout the budget process include: South Africa, New Zealand, United Kingdom, France, Norway, Sweden, and United States.

It is also noted that the countries providing significant and extensive budget information include both developed and developing countries. Countries that provided most are western developed countries, but they also include South Africa receiving the highest OBI 2010 score overall. Also of note, several relatively low-income countries like India, Sri Lanka, and Ukraine provided significant information. This shows developing countries can achieve transparency given sufficient willingness of their government to be open and accountable to their citizens.

### **Methodology: The Open Budget Survey Based on Extensive Questionnaire**

The Open Budget Survey is not an opinion or perceptions poll. The OBI assesses budget transparency at the national or federal levels of government. It assesses the comprehensiveness of information pertaining to government revenues, expenditures, and debt, as well as performance-related data on budget targets and the actual realization of these targets. Survey data is compiled from a questionnaire, which is completed for each country by independent researcher<sup>4</sup> or team of researchers who are not associated with the national government. For the 2010 Survey researchers completed the questionnaire's 123 multiple-choice questions covering the four phases of budget development – formulation, legislative approval, implementation, and audit, based on the factual state of budget transparency in their countries as of 15 September 2009. As a result, national budget reports and documents published after this date and any other developments in a country's budgeting system or practices occurring after this date are not considered in the Open Budget Survey 2010. To be considered publicly available in the Open Budget Survey, the budget documents has to meet two basic criteria 1) it must be published within a reasonable timeframe by the institution or agency responsible for producing the document; and 2) it must be available at minimal cost to any person who wishes to access the document (i.e., the government must not make documents available selectively, or only to certain individuals or groups).

Each country's completed questionnaire was independently reviewed by two anonymous experts who also had no association with government. In addition, the IBP invited the national government of 88 of the countries (including Cambodia) covered in the 2010 Survey to comment on the questionnaire completed for that country. Approximately half of these governments commented on their results; their comments are provided in the versions of the country questionnaires published on the IBP website. IBP staff members reviewed the results for each country by checking the citations and comments provided by the researchers to justify the score for each question. Further, IBP staff members assessed the peer reviewers' comments and the comments from governments (when provided within the requested timeframe) and determined the final answer in consultation with the researchers. These determinations were made after considering such factors as cross-country comparability of data and consistency in the assumptions used by researchers to answer the questions.

The Open Budget Index is based on calculating the averages of the responses to the 92 questions that inquired about the public availability, timeliness, and comprehensiveness of a country's budget reports. The remaining survey questions assess the strength and effectiveness of legislature and SAIs (as well as its independence) in each country studied. Each of the 92 questions used to construct the OBI is assigned the same weight when calculating the OBI score for a country. Scores assigned to these 92 questions are used to determine an overall transparency score for each country surveyed. These scores are then compiled to create the Open Budget Index (OBI), an objective ranking of each country's relative level of transparency.

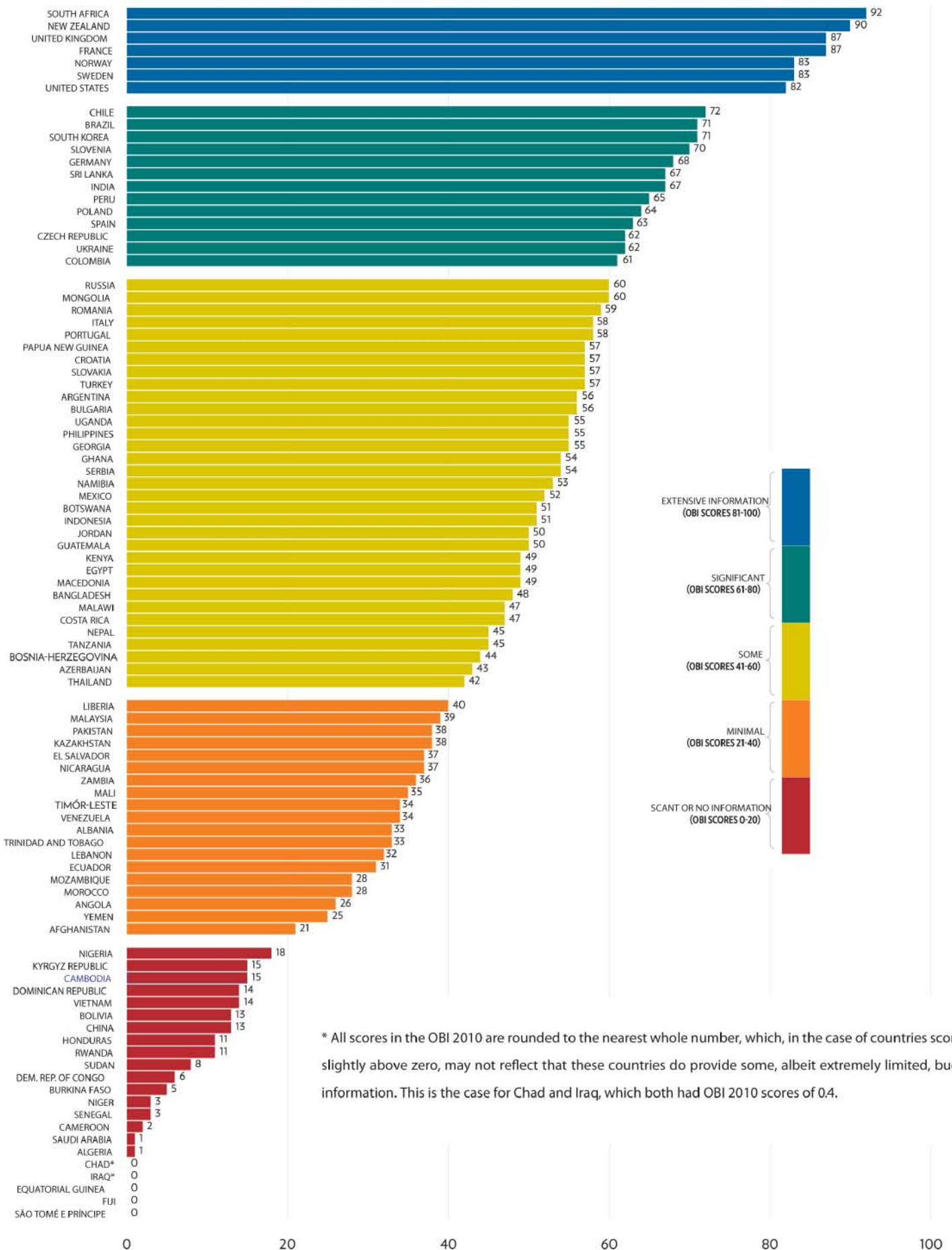
However, each of the eight documents assessed asks different numbers of questions. If a document is not publicly available, then all the questions pertaining to this document are automatically assigned a zero score. As a result of this scoring system, some budget documents carry a greater weight than others. For example, 58 of the 92 questions used to construct the OBI scores are related to the Executive's Budget Proposal, so if a country does not publish this document it receives a zero score on all 58 questions and its OBI score is likely to be very low. This emphasis is based on the Executive's Budget Proposal being the government's most important economic policy document. For each of the remaining documents, there are between 1 and 10 questions.

The IBP's analysis of the Open Budget Index places a country into one of five categories based on the overall OBI score for the country. 1) Countries receiving a score between 81 and 100 are categorized as providing extensive information on their budgets; 2) those scoring between 61 and 80 are categorized as providing significant; 3) those scoring between 41 and 60 as providing some information; 4) those scoring between 21 and 40 as providing minimal information, and; 5) those scoring between 0 and 20 are categorized as providing scant or no information on their budgets.

<sup>4</sup> Research to complete this country's Open Budget Survey was undertaken by: Chea Kim Song and Gijs Koop, the NGO Forum on Cambodia

# International Budget Transparency Ranking 2010

## OBI 2010 SCORES



\* All scores in the OBI 2010 are rounded to the nearest whole number, which, in the case of countries scoring slightly above zero, may not reflect that these countries do provide some, albeit extremely limited, budget information. This is the case for Chad and Iraq, which both had OBI 2010 scores of 0.4.

## Recommendations for Cambodia

The Royal Government of Cambodia should take the following actions with little or no cost and with support from the development partners to ensure success on the transparency section of the Public Financial Management Reform Programme phase II by:

- Publishing the Executive's Budget Proposal<sup>5</sup>, the Mid-Year Review and the Audit Report and making them available to the public;
- Produce and publish a Citizens Budget;
- Provide opportunities for the public to testify at legislative hearings or discussions about the budget, including those discussions at the Second Commission of the National Assembly with the Ministry of Economy and Finance. This could be achieved if the Second Commission were to organize public hearings prior to the full assembly debate on the draft budget law and invite participation by the public, civil society organizations, academia, research institutions, media, and other interested groups; and
- Enable the legislature and auditor to perform comprehensive oversight of the budget process.

## Why should the Royal Government of Cambodia publish these budget documents?

The choice by government to publish these budget documents in a timely manner provides a strong message to its citizens within these constituencies. The publication of the above information will provide positive results rather than difficulties on the reform of public finance management to the Cambodian government as well as Cambodia as a whole. It shows that it is committed to transparency and accountability for public monies; as without the appropriate levels of transparency:

- Citizens are not (fully) aware of the government's achievement in its current work on progression of public financial management reform implementation;
- Independence of the National Audit Authority (NAA) from the government can't be achieved without the timely publication of the Audit Report which allows for the National Assembly to hold government accountable;
- Citizens are not able to see how efficient and effective the Government budgeting system is in contributing to the achievement of poverty reduction goals stated in its National Strategic Development Plan and Rectangular Strategy of the government;
- The reflected Cambodian image of low international budget transparency ranking won't help government in at least partly attracting Foreign Direct Investment or managing development aid towards meeting the Cambodian development agenda; Or
- It will not contribute to the government efforts in combating corruption as well as the successful enforcement of the anti-corruption law adopted and promulgated in 2010.

## The International Budget Partnership and the NGO Forum on Cambodia

The International Budget Partnership (IBP) was established as part of the Center on Budget and Policy Priorities, a Washington DC-Based non-partisan non-profit research organization, in 1997 to collaborate with civil society organizations in developing countries to analyze, monitor and influence government budget processes, institutions and outcomes. The aims of the Partnership is to make budget systems more responsive to the needs of poor and low-income people in society and, accordingly, to make these systems more transparent and accountable to the public. More information on the IBP and Open Budget Initiative 2010 please visit: [www.internationalbudget.org](http://www.internationalbudget.org) and [www.openbudgetindex.org](http://www.openbudgetindex.org).

The NGO Forum on Cambodia (NGOF) is a membership organizations for local and international non-governmental organizations (NGOs) working in Cambodia. It exists for information sharing, debate and advocacy on priority issues affecting Cambodia's development. NGOF's budget work is partly supported by the IBP. More information on the NGOF please visit: [www.ngoforum.org.kh](http://www.ngoforum.org.kh).

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<sup>5</sup>During publication of this brief, the Ministry of Economy and Finance released the 2011 Draft Budget Law (Executive Budget Proposal) to the NGO Forum on Cambodia on 12 November 2010 which is one day after the launching workshop of the Open Budget Survey 2010 Results for Cambodia and Southeast Asia region. This response happened following the NGO Forum's requests to MEF for the Draft Budget Law prior to the launch for its analysis and briefing for members of parliament.